

**Distribution of  
Build Indiana Fund  
and  
Riverboat Admissions and Wagering Taxes**

**Fiscal Year Ending  
June 30, 2004**

**Prepared by the  
Indiana State Budget Agency**

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# Distribution of Build Indiana Fund

## Overview

This report presents total state distributions of lottery and gaming revenues by county for the fiscal year ending June 30, 2004, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery revenues in 1989. In 1995 the General Assembly created the Lottery and Gaming Surplus Account within the existing Build Indiana Fund, which was established by the 1989 Lottery Act. P.L. 25-1995 required that revenues from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and from charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Project Account and replaced them with references to the Build Indiana Fund.

Through P.L. 186-2002 and P.L. 192-2002(ss) the General Assembly made certain changes in the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants. P.L. 192-2002 (ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, \$33.0 million of riverboat wagering taxes collected in a state fiscal year is set aside for revenue sharing among local units within counties where riverboats are not located. The funds are distributed based on population. After the set aside for revenue sharing, 25% of the remaining riverboat wagering tax revenue up to the amounts received in FY 2003 is distributed as required by IC 4-33-13-5 to the local units in which a riverboat is operating. The remainder of the wagering tax revenue is deposited in the Property Tax Replacement Fund.

*Figure 1* illustrates the sources of revenue and the “hierarchy” of distributions within the Build Indiana Fund. As *Figure 1* shows, after \$60.0 million of surplus lottery revenue is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers’ Retirement Fund, the remaining surplus lottery revenue is transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for \$150,000 which is first transferred to the Veterinary School Research Account and administrative expenses), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the Property Tax Replacement Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund may not exceed \$ 250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$ 250.0 million cap.

The highest priority distribution is for motor vehicle excise tax replacement. IC 4-30-17-3.5 as amended by P.L.186-2002 requires a transfer from the Build Indiana

Fund to the Motor Vehicle Excise Tax Replacement Account that is then allocated to the counties based on each county's share of motor vehicle registrations. P.L. 260-1997 guaranteed that if funds in the Build Indiana Fund were insufficient to make the distributions to the Motor Vehicle Excise Tax Replacement Account, the General Fund would make up the shortfall. Any surplus remaining in the Build Indiana Fund after the distributions to the Motor Vehicle Excise Tax Replacement Account may be distributed for State and Local Capital Projects and other appropriations specified by the General Assembly.

**Sources and Uses of Revenue for FY 2004**

In FY 2004, Lottery and Gaming revenues totaling \$250.0 million were transferred to the Build Indiana Fund from the following sources:

Hoosier Lottery	\$138.5 million
Riverboat Gaming	\$106.5 million
Horse Racing	\$1.9 million
Charity Gaming	\$3.0 million

\* \$30.0 million of lottery revenues are transferred to the Teachers' Retirement Fund and another \$30.0 million are transferred to the Local Police & Fire Pension Relief Fund prior to the required transfers to the Build Indiana Fund. In FY 2004 \$1.8 million was transferred to the Help America Vote Act. Therefore, total lottery revenues transferred to the state during FY2004 actually total \$200.3 million.

\*\* In FY 2004 \$106.5 million of riverboat wagering tax revenues were transferred to the Build Indiana Fund. Another \$31.1 million was transferred to local units to meet the FY 2003 admissions tax cap leaving \$464.0 million in the Property Tax Replacement Fund.

From 1989 through June 30, 2004, lottery and gaming revenue totaling \$ 4.998 billion were transferred to the State from the following sources:

Hoosier Lottery	\$2.471 billion
Riverboat Gaming	\$2.346 billion
Horse Racing	\$20.9 million
Charity Gaming	\$44.2 million
Interest	\$115.2 million

\* Riverboat gaming tax revenues include \$ 464.0 million deposited in the Property Tax Replacement Fund in FY 2004 and \$ 31.1million transferred to local units to meet the FY 2003 admissions tax cap.

In April 2002, the State Board of Finance, as part of the Governor's Deficit Management Plan, transferred \$247.3 million from the Build Indiana Fund to address the state's General Fund shortfall. There were no approvals for any State or Local Projects under Build Indiana Fund in FY 2003. A transfer of \$131.8 million was made in June 2003 (to meet obligations of motor vehicle excise tax replacement). Funds remaining in the Build Indiana Fund after the priority distribution of motor vehicle excise tax replacement were enough to cover only projects approved in previous years. For FY 2004 the funds remaining after distribution for motor vehicle excise tax replacement were approved to fund the Indiana Technology Fund and Indiana PBS Stations.

Of the total \$ 5.133 billion in lottery and gaming revenues and transfers received by the state since 1989, \$ 5.126 billion (including \$ 758.6 million of riverboat wagering tax revenue deposited in Property Tax Replacement Fund, \$ 31.1 million distributed to the

local units to meet the admissions tax guarantee, and as required by P.L. 224-2003, \$33 deposited in the state General Fund) has been distributed as described in this report. The remaining balance of \$7.0 million has been committed and will be distributed on an ongoing basis in accordance with the applicable law.

*Figure 2* illustrates the disposition of lottery and gaming revenues in FY 2004. *Table 1* summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2004 and shows cumulative distributions since FY 1989. *Table 2* details certain FY 2004 distributions on county-by-county basis and shows cumulative distributions since FY 1989. *Table 3, 4 and 5* provide the detail of state and local distributions of the riverboat admissions and wagering taxes.

### Historical Expenditure Detail

**1. Excise Tax Relief:** The 1990 Lottery Act amendments reduced automobile excise taxes, effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax replacement program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (See Note 2 below). Four years later, P.L. 25-1995 reduced automobile excise taxes by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

In 1996, P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund.

In 1997, P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the \$236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

**2. Tuition Support:** The 1991 Budget Act suspended the excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

**3. Teachers' Retirement Fund:** The 1989 Lottery Act provided for annual appropriation of Hoosier Lottery Profits to help offset the unfunded liability in the

Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996, the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to address unfunded liabilities in the Teacher's Retirement Fund pre-1996 account. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a quarterly transfer from lottery profits to the Pension Stabilization Fund of \$7.5 million, resulting in a \$30.0 million transfer each fiscal year. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund. P.L. 224- 2003 required the FY 2004 and FY 2005 appropriation to be used to reduce the employer contribution rate that school corporations would otherwise pay to Teacher's Retirement Fund for teachers covered by the 1996 account. The Teacher's Retirement Pension Stabilization Fund pre-1996 account is scheduled to receive the appropriation in FY 2006 and thereafter.

**4. Police and Fire Pensions:** The 1989 Lottery Act provided that annually \$ 10.0 million of Hoosier lottery profits would be used to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually of Hoosier Lottery profits. The funds are distributed to individual communities each year in accordance with actuarial principles. Because police and fire pension payments are the responsibility of cities and towns, it is possible to calculate the benefit to each community of these distributions. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2004. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

**5. Economic Development Grants:** The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

**6. Local Projects:** The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$ 86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriation were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), 1999 (\$99 million), and 2001 (\$87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2004. P.L. 186-2002 eliminated the State and Local Projects

Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund.

**7. Indiana Technology Fund:** P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Build Indiana Fund Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997(ss) appropriated \$44.0 million for the 1997-1999 biennium, P.L. 273-1999 appropriated \$ 76.0 million for the 1999-2001 biennium, and P.L. 291-2001 appropriated \$52.5 million for the 2001-2003 biennium. The 2001-2003 appropriation provided for the following:

- \$6.0 million to the State Library and historical board for library technology projects including the INSPIRE project;
- \$4.0 million to the Intelenet Commission to provide school corporations with Internet connections and related equipment;
- \$40.0 million for technology plan grants for school corporations;
- \$2.5 million to teach school children about technical scientific instruments.

In April of 2002, the State Board of Finance transferred \$47.5 million of the \$52.5 million appropriation to the General Fund as part of the Governor's Deficit Management Plan. Actual distributions to the local entities in FY 2004 are reflected in *Table 1 and Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

**8. 21<sup>st</sup> Century Research and Technology Fund:** P.L. 273-1999 and P.L. 190-1999 established the Indiana 21<sup>st</sup> Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They also are intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50 million for the 1999-2001 biennium and \$50 million for the 2001-2003 biennium. During FY 2002 the Budget Committee completed the approval for \$50 million appropriated for 1999-2001 biennium. In FY 2002 administrative cost up to \$700,000 were approved and distributed for the 2001 appropriation. In total the 21<sup>st</sup> Century Research and Technology Fund has received disbursement amounting to \$50.7 million during FY1999- FY2004. In April of 2002, the 2001-2003 appropriation of \$49.3 million was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. Subsequently, P.L. 192-2002 cancelled the FY 2001-2003 appropriation and instead appropriated \$15 million for FY 2003 and \$15 million for FY 2004 from the General Fund.

**9. Digital Television Conversion for Indiana Public Television Stations:** P.L. 272-1999 established a \$20 million appropriation for the 2000-2001 biennium to provide digital conversion grants to public television stations. \$4 million of the appropriation was

transferred to the General Fund under 2002 Governor's Deficit Management Plan. In FY 2004, Budget Committee approved \$ 1.9 million as Digital Television Conversion Grant to Indiana Public Television Stations. \$1.6 million was distributed in FY 2004.

**10. Indiana University-Proton Therapy:** P.L. 273-1999 appropriated \$10.0 million for the 2000-2002 biennium for Indiana University's Proton Therapy Center. The Center provides precise radiation treatment for certain cancers.

**11. Local Road and Street Account Distribution:** P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

**12. Purdue University - Nanotechnology:** P.L. 291-2001 appropriated \$5.0 million for the 2001-2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the \$5.0 million appropriated was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan.

**13. Higher Education Technology:** P.L. 291-2001 appropriated \$58.0 million for the 2001-2003 biennium for higher education technology projects. In April of 2002, \$29.0 million of this appropriation was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. P.L. 178-2002 specified that the remaining \$29.0 million be used in FY 2003 to offset a \$29.0 million reduction in university operating appropriations.

**14. Property Tax Replacement Fund Transfers:** P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003 another \$175.0 million was transferred from Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The fund also receives excess revenue from riverboat wagering taxes. In FY 2003, \$294.7 million was deposited in the Property Tax Replacement Fund from the riverboat wagering tax revenue. In FY 2004 the fund received \$ 464.0 million of riverboat wagering tax revenue.

**15. Unallocated Portions of Approved Funds:** Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. In order to show these funds (that are "irrevocable committed"), several categories reflect funds that have been approved by the Budget Committee, but which have not yet been allocated to specific projects or counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table 2*.

## Riverboat Admissions and Wagering Tax Distributions

*Table 3* summarizes the total riverboat admissions and wagering tax distributions for FY 2004 and the cumulative amount since FY 1996. *Table 4 and 5* present these distributions as received by specific state and local units.

*Table 4* shows the distribution of riverboat admissions tax to local units in FY 2004 and cumulative from FY 1996. The \$3 tax is imposed on the patrons on admission to the riverboat. The riverboat license holder collects and remits the tax to the Department of Revenue. The admission tax monies are deposited in the state General Fund and distributed quarterly as follows.

1. For riverboats in Dearborn, Harrison, La Porte, Ohio, Switzerland and Vanderburgh Counties:
  - \$1.00 to the “home dock” city or county in which boat is docked
  - \$1.00 to the county in which boat is docked
  - \$0.10 to the county convention and visitor bureau or promotion fund
  - \$0.15 to the State Fair Commission
  - \$0.10 to the Division of Mental Health and Addiction
  - \$0.65 to the Indiana Horse Racing Commission
  
2. For riverboats in Lake County:
  - \$1.00 to the “home dock” city or county in which boat is docked
  - \$1.00 to the county in which boat is docked
  - \$0.09 to the county convention and visitor bureau or promotion fund  
(capped at 90% of FY 2002 level)
  - \$0.10 to the N.W Indiana Law Enforcement Training Center  
(capped at 10% of the FY2002 level provided to the Convention Bureau)
  - \$0.15 to the State Fair Commission
  - \$0.10 to the Division of Mental Health and Addiction
  - \$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amount received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the Property Tax Replacement Fund. Any distributions made from Property Tax Replacement Fund are to be made by September 15 of the succeeding fiscal year.

P.L. 92-2003 eliminated the Patoka Lake riverboat license and provisions relating to that license and authorized a riverboat in Orange County. There is no riverboat operating in Orange County at this time. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County riverboat.

Admissions tax revenues from the Orange County riverboat is to be distributed as follows:

- 25% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 9% to the Historic Hotel Preservation Commission
- 25% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 25% to the Indiana Department of Commerce

Table 5 displays the riverboat wagering tax distributions to local units in FY 2004 and on a cumulative basis since FY 1996. The tax is paid by an organization that holds an owner’s license for riverboat gambling operations. Beginning July 1, 2002 the tax is paid on (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25M and under	15%
Over \$25M up to \$50M	20%
Over \$50M up to \$75M	25%
Over \$75M up to \$150M	30%
Over \$ 150M	35%

P.L. 192-2002(ss) requires the Department of Revenue to deposit the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first \$33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the set aside of revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

1. In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock.
2. In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.

P.L. 192-2002 (ss) amended the existing riverboat admission and wagering tax structure and established a new system of revenue distribution that requires the amount that exceeds a city or county’s FY 2002 distribution to be deposited in the Property Tax Replacement Fund.

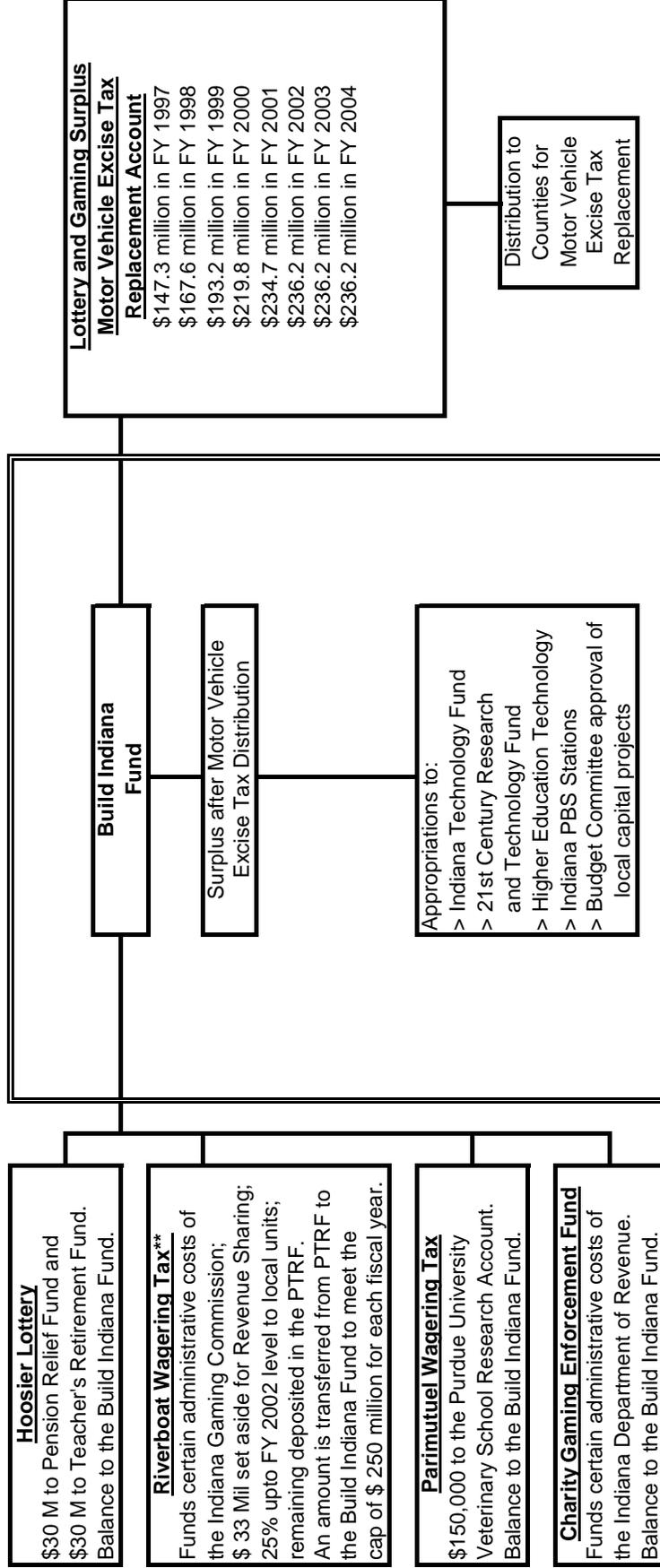
Wagering tax revenue from Orange County riverboat authorized under P.L. 92-2003 is distributed as follows:

- 10% to Orange County
- 10% divided equally between French Lick and West Baden Springs
- 5% to the Historic Hotel Preservation Commission
- 37.5% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 37.5% to the Property Tax Replacement Fund

If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds \$ 20.0 million, the remaining revenue must be distributed to the Property Tax Replacement Fund. No riverboat operates in Orange County at this time.

Statutory References: The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989. The 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989. The 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990. The 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990. The 1991 Budget Act is P.L. 240-1991 (ss2), signed June 14, 1991. The 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996. The 1999 Budget Act is P.L. 273-1999, signed May 13, 1999. The 2001 Budget Act is P.L. 291-2001, which passed into law without the Governor's signature. The 2002 special session deficit management and tax-restructuring act is P.L. 192-2002 (ss), which was signed July 1, 2002. The 2003 Budget Act is P.L. 224-2003, signed May 8, 2003.

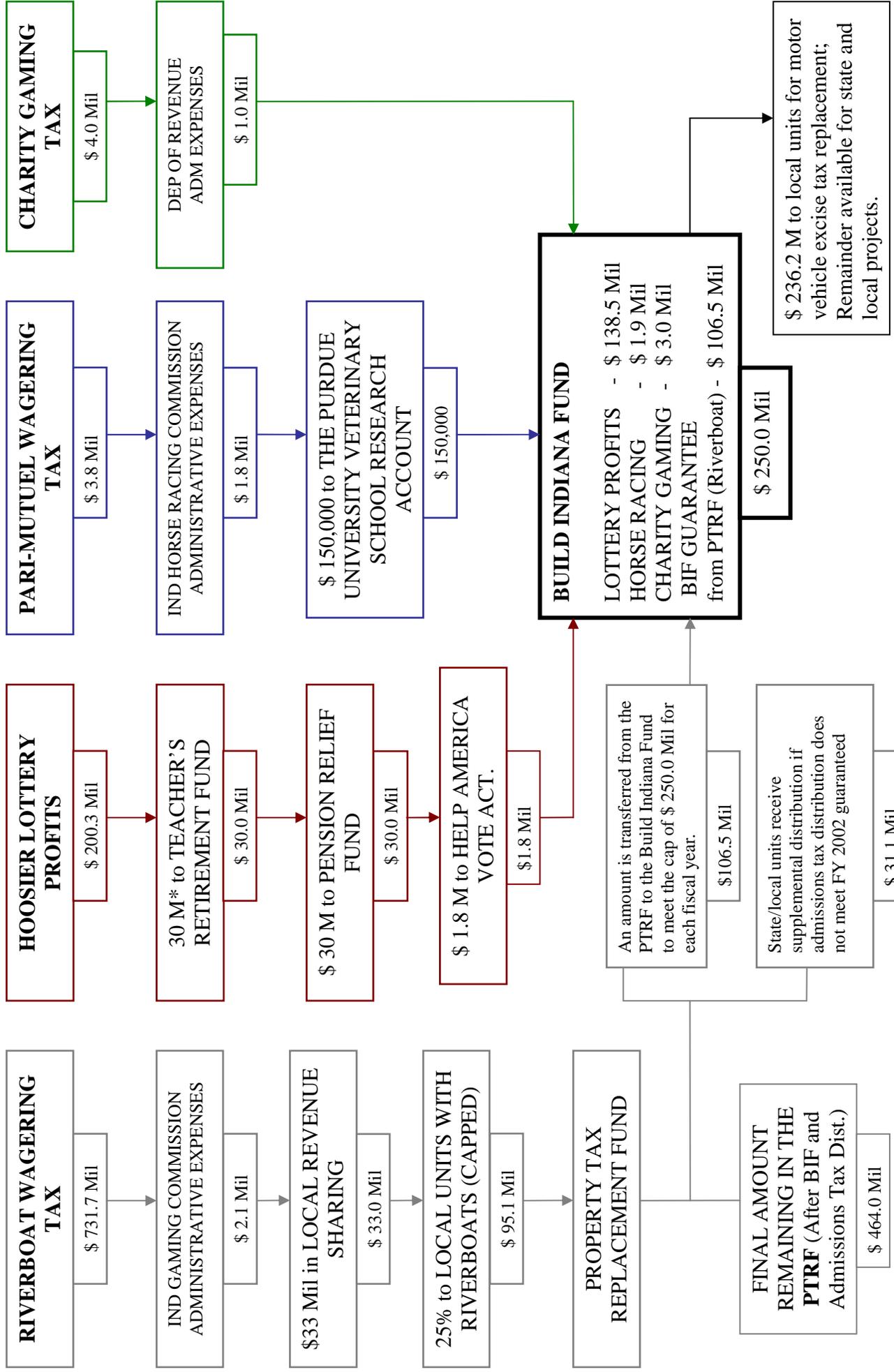
**Figure 1**  
**BUILD INDIANA FUND**  
**Sources and Uses for FY 2004\***



\* Please refer to Figure 2 for FY 2004 disposition of lottery and gaming revenues.

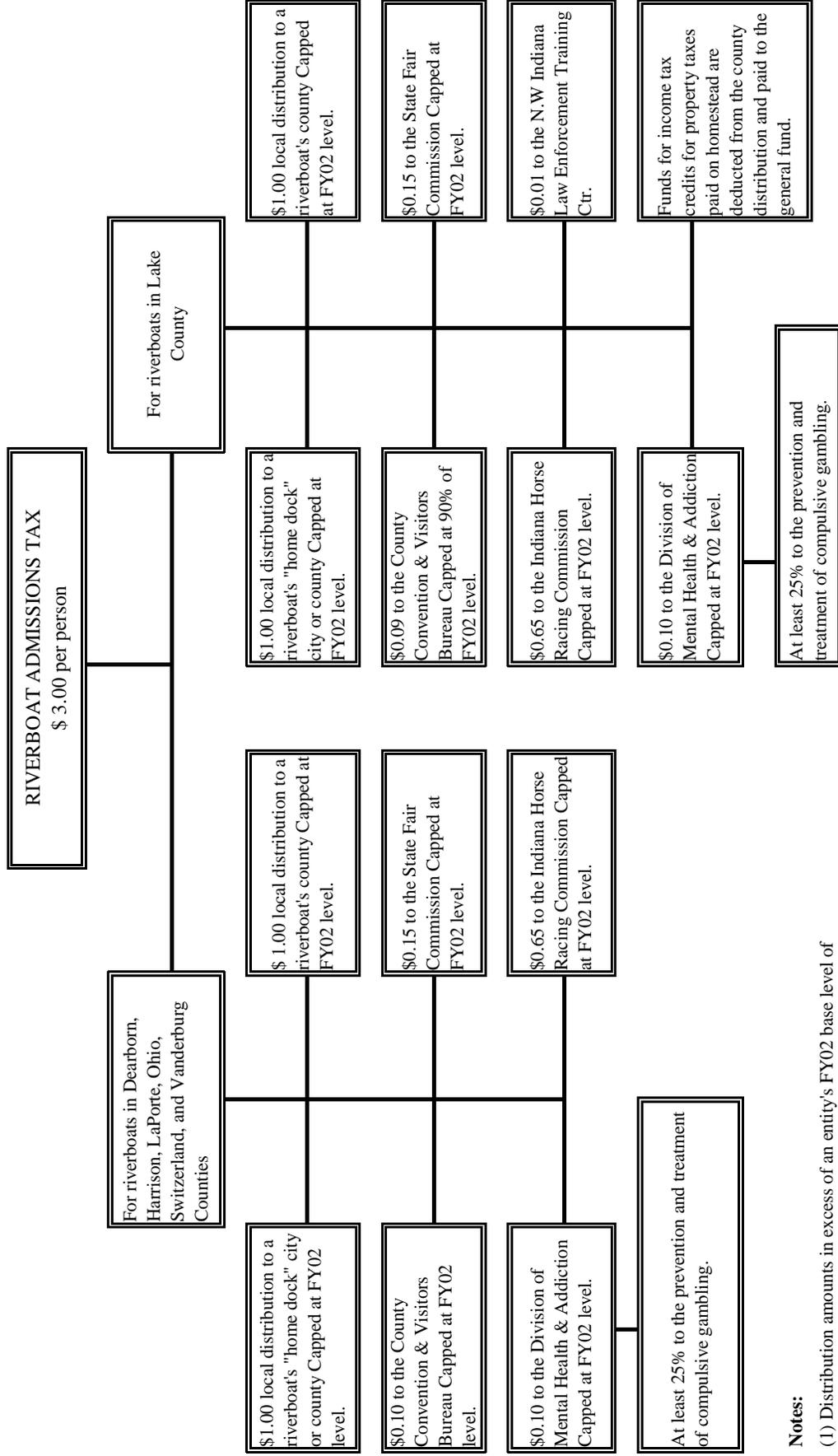
\*\* Please refer to Figure 3 & 4 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

**Figure 2: FY 2004 DISPOSITION OF LOTTERY AND GAMING REVENUES**



\* PL 224-2003 requires the FY04 & FY05 \$30.0 mil to TRF to be used to reduce employer contribution of school corporations to TRF.  
 † This chart does not show the distribution established for Orange county riverboat.

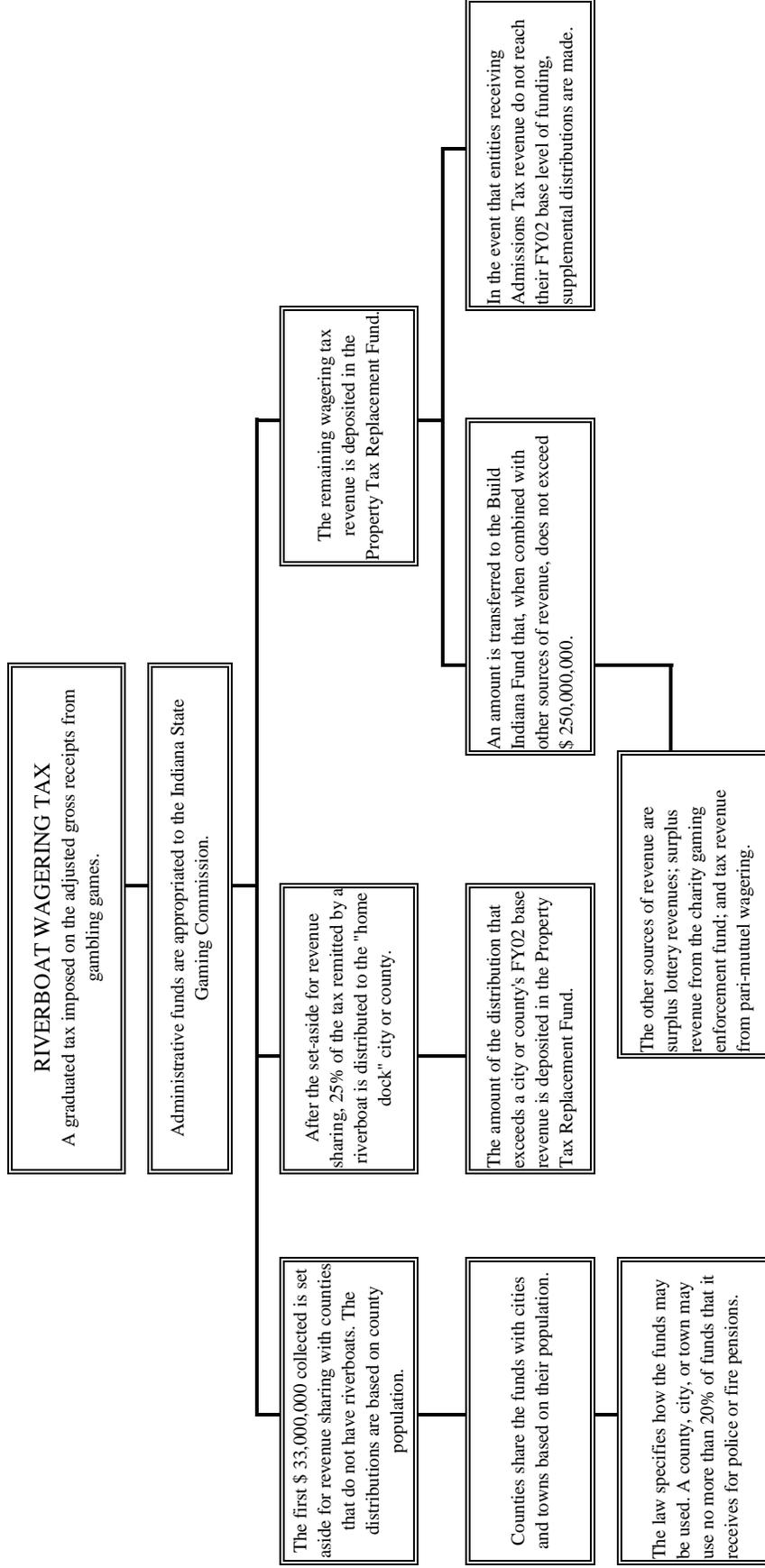
**Figure 3**  
**RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS**  
**Fiscal Year 2004**



**Notes:**

- (1) Distribution amounts in excess of an entity's FY02 base level of funding are paid to the property tax replacement fund.
- (2) This chart does not show the distributions established for the Orange County riverboat.

**Figure 4**  
**RIVERBOAT WAGERING TAX DISTRIBUTIONS**  
**Fiscal year 2004**



**Notes:** This chart does not show the distributions established for Orange County riverboat.

**Table 1**  
**Distribution of**  
**Build Indiana Fund**  
**Fiscal Year 2004**  
**and Cumulative: FY 1989 through FY 2004**  
**by Expenditure/Distribution Category**

	<b>Fiscal Year 2004</b>	<b>Cumulative Total Fiscal Years 1989 - 2004</b>
<b><u>State Totals by Expenditure/Distribution Category</u></b>		
<i>Excise Tax Reduction</i>	236,212,440	1,816,148,324
<i>Supplemental Tuition Support</i>		293,207,699
<i>City and Town Police and Fire Pensions</i>	30,000,000	244,732,833
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>	1,008,431	416,557,193
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	4,750,000	168,674,295
<i>Teachers' Retirement Fund pre-1996 Account</i>	0	402,600,963
<i>Teachers' Retirement Fund 1996 Account</i>	30,000,000	30,000,000
<i>21st Century Research and Techonology Fund</i>	1,271,931	50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>	1,572,778	17,569,267
<i>Indiana University-Proton Therapy</i>		10,000,000
<i>Little Calumet River Basin Commission</i>	303,882	2,638,342
<i>Higher Education Technology</i>		29,000,000
<i>Wetlands Acquisition and Restoration</i>		150,000
<i>Wabash River Heritage</i>		1,590,254
<i>Heritage Trust</i>		6,250,000
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		247,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>(Revenue Lost to the Recession of 90-91)</i>		72,500,000
<b>Grand Total - Build Indiana Fund Distributions</b>	<u>305,119,462</u>	<u>4,303,580,623</u>

**Table 2**  
**Distribution of Build Indiana Fund**  
**Fiscal Year 2004**  
**and Cumulative: FY 1989 through FY 2004**  
**by County**

Co. No. County Name	Fiscal Year 2004	Cumulative Total Fiscal Years 1989 - 2004
<b><u>1 Adams</u></b>		
<i>Excise Tax Reduction</i>	946,004	7,531,316
<i>Supplemental Tuition Support</i>		1,544,370
<i>City and Town Police and Fire Pensions</i>	56,991	387,651
<i>Build Indiana Fund Local Projects</i>		2,012,831
<i>Local Road and Street Account Distribution</i>		299,509
<i>Indiana Technology Fund</i>	66,689	1,035,829
<b>Total</b>	1,069,684	12,811,506
<b><u>2 Allen</u></b>		
<i>Excise Tax Reduction</i>	12,674,078	100,049,632
<i>Supplemental Tuition Support</i>		13,905,752
<i>City and Town Police and Fire Pensions</i>	2,220,119	14,656,222
<i>Build Indiana Fund Local Projects</i>	126,386	17,711,312
<i>Local Road and Street Account Distribution</i>		3,484,576
<i>Indiana Technology Fund</i>	29,781	5,213,258
<b>Total</b>	15,050,364	155,020,752
<b><u>3 Bartholomew</u></b>		
<i>Excise Tax Reduction</i>	2,981,551	22,680,643
<i>Supplemental Tuition Support</i>		3,277,832
<i>City and Town Police and Fire Pensions</i>	357,474	2,341,569
<i>Job Creation and Economic Development</i>		2,266,667
<i>Build Indiana Fund Local Projects</i>		7,324,741
<i>Local Road and Street Account Distribution</i>		755,581
<i>Indiana Technology Fund</i>	26,720	1,481,235
<b>Total</b>	3,365,745	40,128,268
<b><u>4 Benton</u></b>		
<i>Excise Tax Reduction</i>	324,635	2,695,453
<i>Supplemental Tuition Support</i>		606,985
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		924,850
<i>Local Road and Street Account Distribution</i>		96,453
<i>Indiana Technology Fund</i>	37,936	448,357
<b>Total</b>	362,571	4,772,098

<b>5</b>	<b><u>Blackford</u></b>		
	<i>Excise Tax Reduction</i>	447,434	3,534,123
	<i>Supplemental Tuition Support</i>		812,813
	<i>City and Town Police and Fire Pensions</i>	24,735	236,023
	<i>Build Indiana Fund Local Projects</i>		1,998,850
	<i>Local Road and Street Account Distribution</i>		148,169
	<i>Indiana Technology Fund</i>	10,560	361,719
	<b>Total</b>	<u>482,729</u>	<u>7,091,697</u>
<b>6</b>	<b><u>Boone</u></b>		
	<i>Excise Tax Reduction</i>	2,512,688	18,110,886
	<i>Supplemental Tuition Support</i>		2,161,371
	<i>City and Town Police and Fire Pensions</i>	55,730	379,045
	<i>Build Indiana Fund Local Projects</i>		2,778,109
	<i>Local Road and Street Account Distribution</i>		459,104
	<i>Indiana Technology Fund</i>	50,850	1,303,785
	<b>Total</b>	<u>2,619,268</u>	<u>25,192,300</u>
<b>7</b>	<b><u>Brown</u></b>		
	<i>Excise Tax Reduction</i>	619,527	4,707,165
	<i>Supplemental Tuition Support</i>		740,722
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		1,159,004
	<i>Local Road and Street Account Distribution</i>		156,800
	<i>Indiana Technology Fund</i>	15,324	448,662
	<b>Total</b>	<u>634,851</u>	<u>7,212,354</u>
<b>8</b>	<b><u>Carroll</u></b>		
	<i>Excise Tax Reduction</i>	775,140	6,307,019
	<i>Supplemental Tuition Support</i>		868,712
	<i>City and Town Police and Fire Pensions</i>	4,040	33,761
	<i>Build Indiana Fund Local Projects</i>		702,161
	<i>Local Road and Street Account Distribution</i>		197,670
	<i>Indiana Technology Fund</i>	17,010	535,900
	<b>Total</b>	<u>796,190</u>	<u>8,645,223</u>
<b>9</b>	<b><u>Cass</u></b>		
	<i>Excise Tax Reduction</i>	1,375,763	11,130,822
	<i>Supplemental Tuition Support</i>		2,260,380
	<i>City and Town Police and Fire Pensions</i>	110,192	1,454,089
	<i>Build Indiana Fund Local Projects</i>		3,281,398
	<i>Local Road and Street Account Distribution</i>		396,142
	<i>Indiana Technology Fund</i>	35,810	996,114
	<i>Wabash River Heritage</i>		211,402
	<b>Total</b>	<u>1,521,765</u>	<u>19,730,347</u>

<b>10</b>	<b><u>Clark</u></b>		
	<i>Excise Tax Reduction</i>	3,679,459	27,628,178
	<i>Supplemental Tuition Support</i>		4,914,248
	<i>City and Town Police and Fire Pensions</i>	334,331	2,229,836
	<i>Build Indiana Fund Local Projects</i>		9,372,335
	<i>Local Road and Street Account Distribution</i>		949,229
	<i>Indiana Technology Fund</i>	45,686	1,909,459
	<b>Total</b>	<u>4,059,477</u>	<u>47,003,286</u>
<b>11</b>	<b><u>Clay</u></b>		
	<i>Excise Tax Reduction</i>	918,198	6,981,963
	<i>Supplemental Tuition Support</i>		1,515,188
	<i>City and Town Police and Fire Pensions</i>	34,932	337,305
	<i>Build Indiana Fund Local Projects</i>	60,000	1,697,778
	<i>Local Road and Street Account Distribution</i>		256,535
	<i>Indiana Technology Fund</i>	14,560	713,679
	<b>Total</b>	<u>1,027,690</u>	<u>11,502,448</u>
<b>12</b>	<b><u>Clinton</u></b>		
	<i>Excise Tax Reduction</i>	1,170,281	9,414,332
	<i>Supplemental Tuition Support</i>		1,993,146
	<i>City and Town Police and Fire Pensions</i>	198,966	1,359,127
	<i>Build Indiana Fund Local Projects</i>		1,730,231
	<i>Local Road and Street Account Distribution</i>		325,726
	<i>Indiana Technology Fund</i>	47,998	1,083,217
	<b>Total</b>	<u>1,417,245</u>	<u>15,905,779</u>
<b>13</b>	<b><u>Crawford</u></b>		
	<i>Excise Tax Reduction</i>	294,948	2,205,334
	<i>Supplemental Tuition Support</i>		617,386
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		1,415,324
	<i>Local Road and Street Account Distribution</i>		100,059
	<i>Indiana Technology Fund</i>	12,300	545,767
	<b>Total</b>	<u>307,248</u>	<u>4,883,869</u>
<b>14</b>	<b><u>Daviess</u></b>		
	<i>Excise Tax Reduction</i>	908,935	6,862,272
	<i>Supplemental Tuition Support</i>		1,350,582
	<i>City and Town Police and Fire Pensions</i>	50,794	412,597
	<i>Build Indiana Fund Local Projects</i>	806	1,939,070
	<i>Local Road and Street Account Distribution</i>		244,935
	<i>Indiana Technology Fund</i>	32,600	709,826
	<b>Total</b>	<u>993,135</u>	<u>11,519,283</u>

<b>15 Dearborn</b>		
<i>Excise Tax Reduction</i>	1,920,724	13,865,022
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	26,139	251,025
<i>Build Indiana Fund Local Projects</i>		1,422,109
<i>Local Road and Street Account Distribution</i>		451,055
<i>Indiana Technology Fund</i>	41,200	1,582,373
<b>Total</b>	<u>1,988,063</u>	<u>20,133,969</u>
<b>16 Decatur</b>		
<i>Excise Tax Reduction</i>	864,785	7,111,076
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	47,830	402,577
<i>Build Indiana Fund Local Projects</i>		2,326,311
<i>Local Road and Street Account Distribution</i>		236,036
<i>Indiana Technology Fund</i>	25,324	707,468
<b>Total</b>	<u>937,940</u>	<u>12,197,704</u>
<b>17 De Kalb</b>		
<i>Excise Tax Reduction</i>	1,459,257	11,441,216
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	17,416	177,914
<i>Build Indiana Fund Local Projects</i>		1,744,815
<i>Local Road and Street Account Distribution</i>		411,037
<i>Indiana Technology Fund</i>	55,600	1,391,709
<b>Total</b>	<u>1,532,273</u>	<u>17,318,621</u>
<b>18 Delaware</b>		
<i>Excise Tax Reduction</i>	3,974,380	31,045,787
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	678,781	4,698,360
<i>Build Indiana Fund Local Projects</i>		6,053,696
<i>Local Road and Street Account Distribution</i>		1,188,054
<i>Indiana Technology Fund</i>	67,223	2,522,873
<b>Total</b>	<u>4,720,384</u>	<u>51,515,306</u>
<b>19 Dubois</b>		
<i>Excise Tax Reduction</i>	1,723,930	13,010,356
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	27,652	195,255
<i>Build Indiana Fund Local Projects</i>		6,293,236
<i>Local Road and Street Account Distribution</i>		368,240
<i>Indiana Technology Fund</i>	54,733	1,131,723
<b>Total</b>	<u>1,806,315</u>	<u>22,954,540</u>

<b>20 Elkhart</b>		
<i>Excise Tax Reduction</i>	6,252,550	48,677,764
<i>Supplemental Tuition Support</i>		7,963,125
<i>City and Town Police and Fire Pensions</i>	727,454	5,295,492
<i>Build Indiana Fund Local Projects</i>		8,694,986
<i>Local Road and Street Account Distribution</i>		1,747,760
<i>Indiana Technology Fund</i>	111,048	4,179,737
<b>Total</b>	<u>7,091,052</u>	<u>76,558,864</u>
<b>21 Fayette</b>		
<i>Excise Tax Reduction</i>	810,345	7,088,485
<i>Supplemental Tuition Support</i>		1,546,130
<i>City and Town Police and Fire Pensions</i>	297,187	1,707,730
<i>Build Indiana Fund Local Projects</i>	8,027	2,418,163
<i>Local Road and Street Account Distribution</i>		270,661
<i>Indiana Technology Fund</i>	15,900	560,994
<b>Total</b>	<u>1,131,459</u>	<u>13,592,162</u>
<b>22 Floyd</b>		
<i>Excise Tax Reduction</i>	2,745,709	21,575,699
<i>Supplemental Tuition Support</i>		3,413,799
<i>City and Town Police and Fire Pensions</i>	623,276	3,472,017
<i>Build Indiana Fund Local Projects</i>		4,141,661
<i>Local Road and Street Account Distribution</i>		704,153
<i>Indiana Technology Fund</i>	27,500	1,300,812
<b>Total</b>	<u>3,396,485</u>	<u>34,608,141</u>
<b>23 Fountain</b>		
<i>Excise Tax Reduction</i>	597,610	4,821,228
<i>Supplemental Tuition Support</i>		1,035,238
<i>City and Town Police and Fire Pensions</i>	11,323	61,830
<i>Build Indiana Fund Local Projects</i>		1,145,353
<i>Local Road and Street Account Distribution</i>		174,038
<i>Indiana Technology Fund</i>	21,570	502,438
<b>Total</b>	<u>630,503</u>	<u>7,740,126</u>
<b>24 Franklin</b>		
<i>Excise Tax Reduction</i>	824,229	5,971,974
<i>Supplemental Tuition Support</i>		988,045
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,330,000
<i>Local Road and Street Account Distribution</i>		205,143
<i>Indiana Technology Fund</i>	14,560	533,911
<b>Total</b>	<u>838,789</u>	<u>9,029,073</u>

<b>25</b>	<b><u>Fulton</u></b>		
	<i>Excise Tax Reduction</i>	739,705	5,866,754
	<i>Supplemental Tuition Support</i>		857,778
	<i>City and Town Police and Fire Pensions</i>	13,971	92,128
	<i>Build Indiana Fund Local Projects</i>		1,377,539
	<i>Local Road and Street Account Distribution</i>		201,599
	<i>Indiana Technology Fund</i>	27,570	605,142
	<b>Total</b>	<u>781,247</u>	<u>9,000,941</u>
<b>26</b>	<b><u>Gibson</u></b>		
	<i>Excise Tax Reduction</i>	1,305,666	9,691,357
	<i>Supplemental Tuition Support</i>		1,588,280
	<i>City and Town Police and Fire Pensions</i>	67,193	355,021
	<i>Build Indiana Fund Local Projects</i>		2,437,421
	<i>Local Road and Street Account Distribution</i>		314,453
	<i>Indiana Technology Fund</i>	57,001	839,174
	<b>Total</b>	<u>1,429,860</u>	<u>15,225,706</u>
<b>27</b>	<b><u>Grant</u></b>		
	<i>Excise Tax Reduction</i>	2,357,062	20,358,148
	<i>Supplemental Tuition Support</i>		4,577,783
	<i>City and Town Police and Fire Pensions</i>	402,395	3,198,150
	<i>Build Indiana Fund Local Projects</i>	50,000	6,509,831
	<i>Local Road and Street Account Distribution</i>		775,967
	<i>Indiana Technology Fund</i>	56,422	1,792,439
	<b>Total</b>	<u>2,865,879</u>	<u>37,212,318</u>
<b>28</b>	<b><u>Greene</u></b>		
	<i>Excise Tax Reduction</i>	1,064,834	8,273,091
	<i>Supplemental Tuition Support</i>		1,961,863
	<i>City and Town Police and Fire Pensions</i>	111,792	306,119
	<i>Build Indiana Fund Local Projects</i>		1,563,302
	<i>Local Road and Street Account Distribution</i>		306,033
	<i>Indiana Technology Fund</i>	43,505	1,557,023
	<b>Total</b>	<u>1,220,131</u>	<u>13,967,431</u>
<b>29</b>	<b><u>Hamilton</u></b>		
	<i>Excise Tax Reduction</i>	13,304,020	88,450,559
	<i>Supplemental Tuition Support</i>		6,261,205
	<i>City and Town Police and Fire Pensions</i>	178,579	1,220,129
	<i>Build Indiana Fund Local Projects</i>		2,556,076
	<i>Local Road and Street Account Distribution</i>		1,625,835
	<i>Indiana Technology Fund</i>	93,883	3,797,700
	<b>Total</b>	<u>13,576,482</u>	<u>103,911,504</u>

<b>30</b>	<b><u>Hancock</u></b>		
	<i>Excise Tax Reduction</i>	3,115,234	22,335,894
	<i>Supplemental Tuition Support</i>		2,809,927
	<i>City and Town Police and Fire Pensions</i>	45,926	285,252
	<i>Build Indiana Fund Local Projects</i>		2,909,377
	<i>Local Road and Street Account Distribution</i>		575,438
	<i>Indiana Technology Fund</i>	29,000	1,381,738
	<b>Total</b>	<u>3,190,160</u>	<u>30,297,625</u>
<b>31</b>	<b><u>Harrison</u></b>		
	<i>Excise Tax Reduction</i>	1,394,585	10,263,470
	<i>Supplemental Tuition Support</i>		1,934,236
	<i>Build Indiana Fund Local Projects</i>		1,381,596
	<i>Local Road and Street Account Distribution</i>		345,851
	<i>Indiana Technology Fund</i>	54,920	1,246,648
	<b>Total</b>	<u>1,449,505</u>	<u>15,171,802</u>
<b>32</b>	<b><u>Hendricks</u></b>		
	<i>Excise Tax Reduction</i>	5,894,067	40,340,681
	<i>Supplemental Tuition Support</i>		4,619,002
	<i>City and Town Police and Fire Pensions</i>	50,521	301,201
	<i>Job Creation and Economic Development</i>		3,930,485
	<i>Build Indiana Fund Local Projects</i>	18,177	3,658,459
	<i>Local Road and Street Account Distribution</i>		952,947
	<i>Indiana Technology Fund</i>	108,513	2,510,414
	<b>Total</b>	<u>6,071,277</u>	<u>56,313,188</u>
<b>33</b>	<b><u>Henry</u></b>		
	<i>Excise Tax Reduction</i>	1,954,037	15,848,510
	<i>Supplemental Tuition Support</i>		2,919,814
	<i>City and Town Police and Fire Pensions</i>	248,530	1,571,581
	<i>Build Indiana Fund Local Projects</i>		5,336,639
	<i>Local Road and Street Account Distribution</i>		540,849
	<i>Indiana Technology Fund</i>	61,540	1,425,121
	<b>Total</b>	<u>2,264,106</u>	<u>27,642,513</u>
<b>34</b>	<b><u>Howard</u></b>		
	<i>Excise Tax Reduction</i>	4,108,881	32,464,414
	<i>Supplemental Tuition Support</i>		4,270,066
	<i>City and Town Police and Fire Pensions</i>	961,459	6,211,183
	<i>Job Creation and Economic Development</i>		1,800,000
	<i>Build Indiana Fund Local Projects</i>		4,338,583
	<i>Local Road and Street Account Distribution</i>		915,100
	<i>Indiana Technology Fund</i>	50,650	1,917,726
	<b>Total</b>	<u>5,120,990</u>	<u>51,917,073</u>

<b>35</b>	<b><u>Huntington</u></b>		
	<i>Excise Tax Reduction</i>	1,335,285	10,648,035
	<i>Supplemental Tuition Support</i>		2,100,520
	<i>City and Town Police and Fire Pensions</i>	204,787	1,578,188
	<i>Build Indiana Fund Local Projects</i>	6,249	2,166,236
	<i>Local Road and Street Account Distribution</i>		373,281
	<i>Indiana Technology Fund</i>	28,895	914,332
	<b>Total</b>	<u>1,575,216</u>	<u>17,780,592</u>
<b>36</b>	<b><u>Jackson</u></b>		
	<i>Excise Tax Reduction</i>	1,457,247	11,324,781
	<i>Supplemental Tuition Support</i>		2,021,485
	<i>City and Town Police and Fire Pensions</i>	108,890	759,492
	<i>Build Indiana Fund Local Projects</i>	50,000	2,381,097
	<i>Local Road and Street Account Distribution</i>		397,801
	<i>Indiana Technology Fund</i>	48,437	1,200,774
	<b>Total</b>	<u>1,664,573</u>	<u>18,085,430</u>
<b>37</b>	<b><u>Jasper</u></b>		
	<i>Excise Tax Reduction</i>	1,235,412	9,312,864
	<i>Supplemental Tuition Support</i>		1,166,268
	<i>City and Town Police and Fire Pensions</i>		2,830
	<i>Build Indiana Fund Local Projects</i>	25,822	2,584,771
	<i>Local Road and Street Account Distribution</i>		287,833
	<i>Indiana Technology Fund</i>	23,743	808,040
	<b>Total</b>	<u>1,284,977</u>	<u>14,162,606</u>
<b>38</b>	<b><u>Jay</u></b>		
	<i>Excise Tax Reduction</i>	613,810	4,854,975
	<i>Supplemental Tuition Support</i>		1,310,482
	<i>City and Town Police and Fire Pensions</i>	32,292	238,012
	<i>Build Indiana Fund Local Projects</i>		3,337,620
	<i>Local Road and Street Account Distribution</i>		221,516
	<i>Indiana Technology Fund</i>	22,530	614,957
	<b>Total</b>	<u>668,632</u>	<u>10,577,561</u>
<b>39</b>	<b><u>Jefferson</u></b>		
	<i>Excise Tax Reduction</i>	1,054,137	8,166,298
	<i>Supplemental Tuition Support</i>		1,548,854
	<i>City and Town Police and Fire Pensions</i>	43,288	294,012
	<i>Build Indiana Fund Local Projects</i>		1,426,048
	<i>Local Road and Street Account Distribution</i>		290,948
	<i>Indiana Technology Fund</i>	6,000	853,465
	<b>Total</b>	<u>1,103,425</u>	<u>12,579,624</u>

<b>40</b>	<b><u>Jennings</u></b>		
	<i>Excise Tax Reduction</i>	807,945	6,236,570
	<i>Supplemental Tuition Support</i>		1,448,874
	<i>City and Town Police and Fire Pensions</i>	15,950	117,467
	<i>Build Indiana Fund Local Projects</i>		1,668,570
	<i>Local Road and Street Account Distribution</i>		237,856
	<i>Indiana Technology Fund</i>	28,932	1,087,406
	<b>Total</b>	<u>852,827</u>	<u>10,796,743</u>
<b>41</b>	<b><u>Johnson</u></b>		
	<i>Excise Tax Reduction</i>	5,766,311	40,915,341
	<i>Supplemental Tuition Support</i>		5,282,940
	<i>City and Town Police and Fire Pensions</i>	127,064	599,442
	<i>Build Indiana Fund Local Projects</i>	3,121	5,658,191
	<i>Local Road and Street Account Distribution</i>		1,075,057
	<i>Indiana Technology Fund</i>	86,910	2,557,844
	<b>Total</b>	<u>5,983,406</u>	<u>56,088,815</u>
<b>42</b>	<b><u>Knox</u></b>		
	<i>Excise Tax Reduction</i>	1,266,902	10,024,165
	<i>Supplemental Tuition Support</i>		2,024,017
	<i>City and Town Police and Fire Pensions</i>	110,811	954,789
	<i>Build Indiana Fund Local Projects</i>		2,018,755
	<i>Local Road and Street Account Distribution</i>		371,615
	<i>Indiana Technology Fund</i>	32,150	1,215,567
	<i>Wabash River Heritage</i>		268,994
	<b>Total</b>	<u>1,409,863</u>	<u>16,877,903</u>
<b>43</b>	<b><u>Kosciusko</u></b>		
	<i>Excise Tax Reduction</i>	2,722,890	21,191,479
	<i>Supplemental Tuition Support</i>		3,491,066
	<i>City and Town Police and Fire Pensions</i>	63,655	445,460
	<i>Build Indiana Fund Local Projects</i>		9,773,504
	<i>Local Road and Street Account Distribution</i>		742,974
	<i>Indiana Technology Fund</i>	55,617	2,148,805
	<b>Total</b>	<u>2,842,162</u>	<u>37,793,288</u>
<b>44</b>	<b><u>Lagrange</u></b>		
	<i>Excise Tax Reduction</i>	903,786	6,948,344
	<i>Supplemental Tuition Support</i>		1,256,041
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		7,352,372
	<i>Local Road and Street Account Distribution</i>		240,204
	<i>Indiana Technology Fund</i>	26,849	701,499
	<b>Total</b>	<u>930,635</u>	<u>16,498,460</u>

<b>45</b>	<b><u>Lake</u></b>		
	<i>Excise Tax Reduction</i>	17,160,205	132,276,039
	<i>Supplemental Tuition Support</i>		29,080,529
	<i>City and Town Police and Fire Pensions</i>	4,535,999	32,785,865
	<i>Build Indiana Fund Local Projects</i>	312,557	36,653,316
	<i>Local Road and Street Account Distribution</i>		4,694,735
	<i>Indiana Technology Fund</i>	165,403	15,524,796
	<b>Total</b>	<u>22,174,165</u>	<u>251,015,280</u>
<b>46</b>	<b><u>La Porte</u></b>		
	<i>Excise Tax Reduction</i>	4,129,531	32,895,206
	<i>Supplemental Tuition Support</i>		5,737,825
	<i>City and Town Police and Fire Pensions</i>	644,137	4,670,197
	<i>Build Indiana Fund Local Projects</i>		13,576,449
	<i>Local Road and Street Account Distribution</i>		1,165,245
	<i>Indiana Technology Fund</i>	54,337	2,392,594
	<b>Total</b>	<u>4,828,005</u>	<u>60,437,516</u>
<b>47</b>	<b><u>Lawrence</u></b>		
	<i>Excise Tax Reduction</i>	1,701,099	13,116,628
	<i>Supplemental Tuition Support</i>		2,448,566
	<i>City and Town Police and Fire Pensions</i>	152,529	1,192,932
	<i>Build Indiana Fund Local Projects</i>		2,141,709
	<i>Local Road and Street Account Distribution</i>		437,640
	<i>Indiana Technology Fund</i>	40,072	1,788,011
	<b>Total</b>	<u>1,893,700</u>	<u>21,125,486</u>
<b>48</b>	<b><u>Madison</u></b>		
	<i>Excise Tax Reduction</i>	5,332,279	43,361,647
	<i>Supplemental Tuition Support</i>		7,182,410
	<i>City and Town Police and Fire Pensions</i>	1,073,403	7,524,884
	<i>Build Indiana Fund Local Projects</i>		6,949,173
	<i>Local Road and Street Account Distribution</i>		1,400,432
	<i>Indiana Technology Fund</i>	65,070	3,272,748
	<b>Total</b>	<u>6,470,751</u>	<u>69,691,293</u>
<b>49</b>	<b><u>Marion</u></b>		
	<i>Excise Tax Reduction</i>	33,457,254	267,121,531
	<i>Supplemental Tuition Support</i>		36,075,483
	<i>City and Town Police and Fire Pensions</i>	7,598,692	47,153,767
	<i>Job Creation and Economic Development</i>		20,200,000
	<i>Build Indiana Fund Local Projects</i>	176,172	43,862,470
	<i>Local Road and Street Account Distribution</i>		9,015,621
	<i>Indiana Technology Fund</i>	143,720	13,533,568
	<b>Total</b>	<u>41,375,838</u>	<u>436,962,440</u>

<b>50</b>	<b><u>Marshall</u></b>		
	<i>Excise Tax Reduction</i>	1,639,037	12,546,946
	<i>Supplemental Tuition Support</i>		2,728,044
	<i>City and Town Police and Fire Pensions</i>	41,348	287,601
	<i>Build Indiana Fund Local Projects</i>		3,605,357
	<i>Local Road and Street Account Distribution</i>		437,700
	<i>Indiana Technology Fund</i>	59,260	1,132,769
	<b>Total</b>	<u>1,739,645</u>	<u>20,738,416</u>
<b>51</b>	<b><u>Martin</u></b>		
	<i>Excise Tax Reduction</i>	320,127	2,574,374
	<i>Supplemental Tuition Support</i>		667,838
	<i>City and Town Police and Fire Pensions</i>	8,769	70,007
	<i>Build Indiana Fund Local Projects</i>		1,435,910
	<i>Local Road and Street Account Distribution</i>		99,810
	<i>Indiana Technology Fund</i>	35,870	566,408
	<b>Total</b>	<u>364,767</u>	<u>5,414,347</u>
<b>52</b>	<b><u>Miami</u></b>		
	<i>Excise Tax Reduction</i>	1,286,633	10,138,911
	<i>Supplemental Tuition Support</i>		2,341,833
	<i>City and Town Police and Fire Pensions</i>	167,313	1,164,134
	<i>Build Indiana Fund Local Projects</i>		1,171,780
	<i>Local Road and Street Account Distribution</i>		352,708
	<i>Indiana Technology Fund</i>	34,950	1,510,620
	<b>Total</b>	<u>1,488,896</u>	<u>16,679,985</u>
<b>53</b>	<b><u>Monroe</u></b>		
	<i>Excise Tax Reduction</i>	3,762,955	28,182,253
	<i>Supplemental Tuition Support</i>		3,711,526
	<i>City and Town Police and Fire Pensions</i>	359,786	2,634,880
	<i>Build Indiana Fund Local Projects</i>		5,362,695
	<i>Local Road and Street Account Distribution</i>		1,006,252
	<i>Indiana Technology Fund</i>	14,436	1,528,523
	<b>Total</b>	<u>4,137,176</u>	<u>42,426,128</u>
<b>54</b>	<b><u>Montgomery</u></b>		
	<i>Excise Tax Reduction</i>	1,285,904	10,230,660
	<i>Supplemental Tuition Support</i>		1,765,798
	<i>City and Town Police and Fire Pensions</i>	124,729	961,991
	<i>Build Indiana Fund Local Projects</i>		2,499,023
	<i>Local Road and Street Account Distribution</i>		359,012
	<i>Indiana Technology Fund</i>	41,488	987,600
	<b>Total</b>	<u>1,452,120</u>	<u>16,804,084</u>

<b>55</b>	<b><u>Morgan</u></b>		
	<i>Excise Tax Reduction</i>	2,844,614	21,138,777
	<i>Supplemental Tuition Support</i>		3,493,479
	<i>City and Town Police and Fire Pensions</i>	46,928	422,183
	<i>Build Indiana Fund Local Projects</i>		2,618,383
	<i>Local Road and Street Account Distribution</i>		630,692
	<i>Indiana Technology Fund</i>	34,500	1,648,607
	<b>Total</b>	<u>2,926,042</u>	<u>29,952,121</u>
<b>56</b>	<b><u>Newton</u></b>		
	<i>Excise Tax Reduction</i>	558,014	4,363,468
	<i>Supplemental Tuition Support</i>		878,432
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		2,492,988
	<i>Local Road and Street Account Distribution</i>		150,822
	<i>Indiana Technology Fund</i>	31,991	591,276
	<b>Total</b>	<u>590,005</u>	<u>8,476,986</u>
<b>57</b>	<b><u>Noble</u></b>		
	<i>Excise Tax Reduction</i>	1,492,217	11,699,646
	<i>Supplemental Tuition Support</i>		2,324,521
	<i>City and Town Police and Fire Pensions</i>	38,055	197,175
	<i>Build Indiana Fund Local Projects</i>		3,366,326
	<i>Local Road and Street Account Distribution</i>		410,072
	<i>Indiana Technology Fund</i>	35,320	1,170,073
	<b>Total</b>	<u>1,565,592</u>	<u>19,167,813</u>
<b>58</b>	<b><u>Ohio</u></b>		
	<i>Excise Tax Reduction</i>	224,468	1,614,399
	<i>Supplemental Tuition Support</i>		345,335
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		325,067
	<i>Local Road and Street Account Distribution</i>		54,612
	<i>Indiana Technology Fund</i>	16,838	316,753
	<b>Total</b>	<u>241,306</u>	<u>2,656,166</u>
<b>59</b>	<b><u>Orange</u></b>		
	<i>Excise Tax Reduction</i>	624,864	4,724,331
	<i>Supplemental Tuition Support</i>		1,105,941
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	15,624	1,075,568
	<i>Local Road and Street Account Distribution</i>		173,183
	<i>Indiana Technology Fund</i>	41,240	820,689
	<b>Total</b>	<u>681,728</u>	<u>7,899,712</u>

<b>60 Owen</b>		
<i>Excise Tax Reduction</i>	670,399	5,001,337
<i>Supplemental Tuition Support</i>		1,012,737
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,138,709
<i>Local Road and Street Account Distribution</i>		186,703
<i>Indiana Technology Fund</i>	16,000	774,392
<b>Total</b>	<u>686,399</u>	<u>8,113,878</u>
<b>61 Parke</b>		
<i>Excise Tax Reduction</i>	565,845	4,387,964
<i>Supplemental Tuition Support</i>		823,801
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	85,312	875,100
<i>Local Road and Street Account Distribution</i>		147,344
<i>Indiana Technology Fund</i>	29,415	674,943
<b>Total</b>	<u>680,572</u>	<u>6,909,152</u>
<b>62 Perry</b>		
<i>Excise Tax Reduction</i>	623,496	4,733,718
<i>Supplemental Tuition Support</i>		1,181,805
<i>City and Town Police and Fire Pensions</i>	12,464	92,714
<i>Build Indiana Fund Local Projects</i>		3,009,321
<i>Local Road and Street Account Distribution</i>		172,988
<i>Indiana Technology Fund</i>	29,106	808,299
<b>Total</b>	<u>665,065</u>	<u>9,998,845</u>
<b>63 Pike</b>		
<i>Excise Tax Reduction</i>	438,807	3,336,760
<i>Supplemental Tuition Support</i>		505,836
<i>City and Town Police and Fire Pensions</i>	1,460	14,613
<i>Build Indiana Fund Local Projects</i>		1,446,943
<i>Local Road and Street Account Distribution</i>		122,469
<i>Indiana Technology Fund</i>	12,270	329,407
<b>Total</b>	<u>452,537</u>	<u>5,756,028</u>
<b>64 Porter</b>		
<i>Excise Tax Reduction</i>	6,819,277	51,253,760
<i>Supplemental Tuition Support</i>		7,357,227
<i>City and Town Police and Fire Pensions</i>	286,936	1,943,439
<i>Build Indiana Fund Local Projects</i>	3,504	14,503,955
<i>Local Road and Street Account Distribution</i>		1,461,558
<i>Indiana Technology Fund</i>	74,613	3,290,012
<b>Total</b>	<u>7,184,330</u>	<u>79,809,951</u>

<b>65</b>	<b><u>Posey</u></b>		
	<i>Excise Tax Reduction</i>	1,121,981	8,479,502
	<i>Supplemental Tuition Support</i>		1,078,029
	<i>City and Town Police and Fire Pensions</i>	26,597	225,804
	<i>Build Indiana Fund Local Projects</i>		3,836,183
	<i>Local Road and Street Account Distribution</i>		255,932
	<i>Indiana Technology Fund</i>	44,040	797,971
	<b>Total</b>	<u>1,192,618</u>	<u>14,673,421</u>
<b>66</b>	<b><u>Pulaski</u></b>		
	<i>Excise Tax Reduction</i>	480,636	3,861,757
	<i>Supplemental Tuition Support</i>		728,182
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		765,154
	<i>Local Road and Street Account Distribution</i>		131,620
	<i>Indiana Technology Fund</i>	27,930	521,217
	<b>Total</b>	<u>508,566</u>	<u>6,007,930</u>
<b>67</b>	<b><u>Putnam</u></b>		
	<i>Excise Tax Reduction</i>	1,255,672	9,580,341
	<i>Supplemental Tuition Support</i>		1,906,393
	<i>City and Town Police and Fire Pensions</i>	32,382	266,502
	<i>Build Indiana Fund Local Projects</i>		1,008,802
	<i>Local Road and Street Account Distribution</i>		301,888
	<i>Indiana Technology Fund</i>	50,310	1,080,838
	<b>Total</b>	<u>1,338,364</u>	<u>14,144,764</u>
<b>68</b>	<b><u>Randolph</u></b>		
	<i>Excise Tax Reduction</i>	850,543	6,490,914
	<i>Supplemental Tuition Support</i>		1,668,326
	<i>City and Town Police and Fire Pensions</i>	158,323	613,338
	<i>Build Indiana Fund Local Projects</i>	9,058	2,661,659
	<i>Local Road and Street Account Distribution</i>		284,140
	<i>Indiana Technology Fund</i>	53,086	900,726
	<b>Total</b>	<u>1,071,010</u>	<u>12,619,104</u>
<b>69</b>	<b><u>Ripley</u></b>		
	<i>Excise Tax Reduction</i>	1,013,526	7,752,572
	<i>Supplemental Tuition Support</i>		1,578,663
	<i>City and Town Police and Fire Pensions</i>	7,055	48,573
	<i>Build Indiana Fund Local Projects</i>		1,844,623
	<i>Local Road and Street Account Distribution</i>		271,557
	<i>Indiana Technology Fund</i>	42,595	1,061,935
	<b>Total</b>	<u>1,063,175</u>	<u>12,557,923</u>

<b>70</b>	<b><u>Rush</u></b>		
	<i>Excise Tax Reduction</i>	619,713	4,976,529
	<i>Supplemental Tuition Support</i>		875,492
	<i>City and Town Police and Fire Pensions</i>	43,481	365,832
	<i>Build Indiana Fund Local Projects</i>		2,178,572
	<i>Local Road and Street Account Distribution</i>		176,896
	<i>Indiana Technology Fund</i>	13,787	364,416
	<b>Total</b>	<u>676,981</u>	<u>8,937,737</u>

<b>71</b>	<b><u>St Joseph</u></b>		
	<i>Excise Tax Reduction</i>	9,341,748	74,703,882
	<i>Supplemental Tuition Support</i>		11,357,557
	<i>City and Town Police and Fire Pensions</i>	1,910,519	12,860,778
	<i>Job Creation and Economic Development</i>		1,802,848
	<i>Build Indiana Fund Local Projects</i>	23,425	16,220,947
	<i>Local Road and Street Account Distribution</i>		2,752,812
	<i>Indiana Technology Fund</i>	66,486	3,143,246
	<b>Total</b>	<u>11,342,178</u>	<u>122,842,070</u>

<b>72</b>	<b><u>Scott</u></b>		
	<i>Excise Tax Reduction</i>	705,388	5,403,466
	<i>Supplemental Tuition Support</i>		1,391,995
	<i>City and Town Police and Fire Pensions</i>	33,651	289,879
	<i>Build Indiana Fund Local Projects</i>		1,609,145
	<i>Local Road and Street Account Distribution</i>		224,154
	<i>Indiana Technology Fund</i>	23,502	1,052,172
	<b>Total</b>	<u>762,541</u>	<u>9,970,810</u>

<b>73</b>	<b><u>Shelby</u></b>		
	<i>Excise Tax Reduction</i>	1,647,295	13,005,453
	<i>Supplemental Tuition Support</i>		2,330,442
	<i>City and Town Police and Fire Pensions</i>	151,586	1,094,629
	<i>Build Indiana Fund Local Projects</i>		2,393,104
	<i>Local Road and Street Account Distribution</i>		437,052
	<i>Indiana Technology Fund</i>	50,306	1,173,178
	<b>Total</b>	<u>1,849,187</u>	<u>20,433,857</u>

<b>74</b>	<b><u>Spencer</u></b>		
	<i>Excise Tax Reduction</i>	800,820	5,976,905
	<i>Supplemental Tuition Support</i>		976,669
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		1,101,606
	<i>Local Road and Street Account Distribution</i>		191,145
	<i>Indiana Technology Fund</i>	30,700	2,538,653
	<b>Total</b>	<u>831,520</u>	<u>10,784,977</u>

<b>75</b>	<b><u>Starke</u></b>		
	<i>Excise Tax Reduction</i>	740,490	5,823,578
	<i>Supplemental Tuition Support</i>		1,470,095
	<i>City and Town Police and Fire Pensions</i>	7,623	50,048
	<i>Build Indiana Fund Local Projects</i>		906,622
	<i>Local Road and Street Account Distribution</i>		229,963
	<i>Indiana Technology Fund</i>	27,207	1,115,724
	<b>Total</b>	<u>775,321</u>	<u>9,596,030</u>

<b>76</b>	<b><u>Steuben</u></b>		
	<i>Excise Tax Reduction</i>	1,240,475	9,757,963
	<i>Supplemental Tuition Support</i>		1,783,827
	<i>City and Town Police and Fire Pensions</i>	27,279	138,834
	<i>Build Indiana Fund Local Projects</i>		2,130,945
	<i>Local Road and Street Account Distribution</i>		324,721
	<i>Indiana Technology Fund</i>	34,087	771,362
	<b>Total</b>	<u>1,301,841</u>	<u>14,907,652</u>

<b>77</b>	<b><u>Sullivan</u></b>		
	<i>Excise Tax Reduction</i>	687,533	5,372,955
	<i>Supplemental Tuition Support</i>		1,007,727
	<i>City and Town Police and Fire Pensions</i>	42,340	284,373
	<i>Build Indiana Fund Local Projects</i>		4,491,937
	<i>Local Road and Street Account Distribution</i>		188,783
	<i>Indiana Technology Fund</i>	23,745	546,886
	<b>Total</b>	<u>753,618</u>	<u>11,892,660</u>

<b>78</b>	<b><u>Switzerland</u></b>		
	<i>Excise Tax Reduction</i>	307,473	2,172,108
	<i>Supplemental Tuition Support</i>		507,129
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		657,500
	<i>Local Road and Street Account Distribution</i>		71,077
	<i>Indiana Technology Fund</i>	13,820	516,261
	<b>Total</b>	<u>321,293</u>	<u>3,924,074</u>

<b>79</b>	<b><u>Tippecanoe</u></b>		
	<i>Excise Tax Reduction</i>	5,356,374	40,182,582
	<i>Supplemental Tuition Support</i>		4,744,209
	<i>City and Town Police and Fire Pensions</i>	685,322	4,811,946
	<i>Build Indiana Fund Local Projects</i>	143	6,730,858
	<i>Local Road and Street Account Distribution</i>		1,259,151
	<i>Indiana Technology Fund</i>	17,573	2,054,069
	<i>Wabash River Heritage</i>		380,488
	<b>Total</b>	<u>6,059,412</u>	<u>60,163,303</u>

<b>80</b>	<b><u>Tipton</u></b>		
	<i>Excise Tax Reduction</i>	837,833	6,512,921
	<i>Supplemental Tuition Support</i>		942,435
	<i>City and Town Police and Fire Pensions</i>	36,202	254,590
	<i>Build Indiana Fund Local Projects</i>		826,990
	<i>Local Road and Street Account Distribution</i>		178,910
	<i>Indiana Technology Fund</i>	25,450	554,776
	<b>Total</b>	<u>899,485</u>	<u>9,270,622</u>
<b>81</b>	<b><u>Union</u></b>		
	<i>Excise Tax Reduction</i>	254,381	1,891,422
	<i>Supplemental Tuition Support</i>		476,805
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		634,969
	<i>Local Road and Street Account Distribution</i>		71,595
	<i>Indiana Technology Fund</i>	16,000	349,680
	<b>Total</b>	<u>270,381</u>	<u>3,424,471</u>
<b>82</b>	<b><u>Vanderburgh</u></b>		
	<i>Excise Tax Reduction</i>	6,756,083	52,154,919
	<i>Supplemental Tuition Support</i>		6,736,476
	<i>City and Town Police and Fire Pensions</i>	1,431,407	10,409,447
	<i>Build Indiana Fund Local Projects</i>		14,145,557
	<i>Local Road and Street Account Distribution</i>		1,753,660
	<i>Indiana Technology Fund</i>	25,333	2,530,183
	<b>Total</b>	<u>8,212,823</u>	<u>87,730,242</u>
<b>83</b>	<b><u>Vermillion</u></b>		
	<i>Excise Tax Reduction</i>	600,886	4,644,766
	<i>Supplemental Tuition Support</i>		821,648
	<i>City and Town Police and Fire Pensions</i>	21,052	140,370
	<i>Build Indiana Fund Local Projects</i>	30,372	2,358,659
	<i>Local Road and Street Account Distribution</i>		172,774
	<i>Indiana Technology Fund</i>	31,700	611,928
	<b>Total</b>	<u>684,009</u>	<u>8,750,145</u>
<b>84</b>	<b><u>Vigo</u></b>		
	<i>Excise Tax Reduction</i>	3,406,451	27,100,191
	<i>Supplemental Tuition Support</i>		5,189,654
	<i>City and Town Police and Fire Pensions</i>	639,813	4,909,603
	<i>Build Indiana Fund Local Projects</i>		5,896,251
	<i>Local Road and Street Account Distribution</i>		1,037,591
	<i>Indiana Technology Fund</i>	16,000	1,847,072
	<i>Wabash River Heritage</i>		300,000
	<b>Total</b>	<u>4,062,263</u>	<u>46,280,362</u>

<b>85</b>	<b><u>Wabash</u></b>		
	<i>Excise Tax Reduction</i>	1,181,968	9,649,926
	<i>Supplemental Tuition Support</i>		2,093,298
	<i>City and Town Police and Fire Pensions</i>	171,409	1,238,525
	<i>Build Indiana Fund Local Projects</i>		901,500
	<i>Local Road and Street Account Distribution</i>		352,648
	<i>Indiana Technology Fund</i>	37,400	1,041,491
	<i>Wabash River Heritage</i>		160,759
	<b>Total</b>	<u>1,390,776</u>	<u>15,438,146</u>
<b>86</b>	<b><u>Warren</u></b>		
	<i>Excise Tax Reduction</i>	334,257	2,598,936
	<i>Supplemental Tuition Support</i>		393,816
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	3,563	1,094,839
	<i>Local Road and Street Account Distribution</i>		84,747
	<i>Indiana Technology Fund</i>	17,460	309,466
	<i>Wabash River Heritage</i>		222,458
	<b>Total</b>	<u>355,280</u>	<u>4,704,262</u>
<b>87</b>	<b><u>Warrick</u></b>		
	<i>Excise Tax Reduction</i>	2,449,237	17,674,458
	<i>Supplemental Tuition Support</i>		2,332,781
	<i>City and Town Police and Fire Pensions</i>	39,201	263,904
	<i>Build Indiana Fund Local Projects</i>		2,422,312
	<i>Local Road and Street Account Distribution</i>		506,942
	<i>Indiana Technology Fund</i>	28,000	1,213,688
	<b>Total</b>	<u>2,516,438</u>	<u>24,414,086</u>
<b>88</b>	<b><u>Washington</u></b>		
	<i>Excise Tax Reduction</i>	869,184	6,494,888
	<i>Supplemental Tuition Support</i>		1,495,951
	<i>City and Town Police and Fire Pensions</i>	22,547	174,463
	<i>Build Indiana Fund Local Projects</i>		1,440,876
	<i>Local Road and Street Account Distribution</i>		244,659
	<i>Indiana Technology Fund</i>	35,810	965,003
	<b>Total</b>	<u>927,540</u>	<u>10,815,840</u>
<b>89</b>	<b><u>Wayne</u></b>		
	<i>Excise Tax Reduction</i>	2,115,324	16,810,730
	<i>Supplemental Tuition Support</i>		4,069,959
	<i>City and Town Police and Fire Pensions</i>	638,955	3,924,575
	<i>Build Indiana Fund Local Projects</i>		9,449,053
	<i>Local Road and Street Account Distribution</i>		749,923
	<i>Indiana Technology Fund</i>	45,983	2,086,350
	<b>Total</b>	<u>2,800,263</u>	<u>37,090,591</u>

<b>90 Wells</b>		
<i>Excise Tax Reduction</i>	967,684	7,563,000
<i>Supplemental Tuition Support</i>		1,605,390
<i>City and Town Police and Fire Pensions</i>	30,906	183,203
<i>Build Indiana Fund Local Projects</i>	116	2,716,190
<i>Local Road and Street Account Distribution</i>		279,153
<i>Indiana Technology Fund</i>	34,240	776,629
<i>Wabash River Heritage</i>		42,104
<b>Total</b>	<u>1,032,945</u>	<u>13,165,668</u>

<b>91 White</b>		
<i>Excise Tax Reduction</i>	923,056	7,493,753
<i>Supplemental Tuition Support</i>		1,520,307
<i>City and Town Police and Fire Pensions</i>	28,321	199,519
<i>Build Indiana Fund Local Projects</i>		1,509,660
<i>Local Road and Street Account Distribution</i>		262,157
<i>Indiana Technology Fund</i>	43,440	984,333
<b>Total</b>	<u>994,817</u>	<u>11,969,728</u>

<b>92 Whitley</b>		
<i>Excise Tax Reduction</i>	1,205,431	9,355,517
<i>Supplemental Tuition Support</i>		2,298,835
<i>City and Town Police and Fire Pensions</i>	29,021	241,412
<i>Build Indiana Fund Local Projects</i>		4,062,612
<i>Local Road and Street Account Distribution</i>		304,925
<i>Indiana Technology Fund</i>	32,560	1,041,768
<b>Total</b>	<u>1,267,012</u>	<u>17,305,070</u>

<b>State Subtotal - Distributions to Counties</b>	<u>270,926,872</u>	<u>2,952,820,008</u>
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	<b>Fiscal Year 2004</b>	<b>Fiscal Years 1989 - 2004</b>
<b><u>Distributions not allocated to specific counties</u></b>		
<i>Teachers' Retirement Fund pre-1996 Account</i>	0	402,600,963
<i>Teachers' Retirement Fund 1996 Account</i>	30,000,000	30,000,000
<i>Build Indiana Fund Local Projects</i>		12,395,610
<i>Local Police Fire not Specifically Allocated</i>		42,006,413
<i>Indiana Technology Fund</i>	1,043,999	23,684,532
<i>Higher Education Technology</i>		29,000,000
<i>Wetlands Acquisition and Restoration</i>		150,000
<i>21st Century Research and Techonology Fund</i>	1,271,931	50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>	1,572,778	17,569,267
<i>Little Calumet River Basin Commission</i>	303,882	2,638,342
<i>Indiana University-Proton Therapy</i>		10,000,000
<i>Other Unallocated Funds</i>		0
<i>Wabash River Heritage</i>		4,035
<i>Heritage Trust</i>		6,250,000
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		247,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>State General Fund - Recession of 90-91</i>		0
<i>(Revenue Lost to the Recession of 90-91)</i>		72,500,000
<b>Total</b>	<u>34,192,590</u>	<u>1,350,760,615</u>
<b>Grand Total - Build Indiana Fund Distributions</b>	<u>305,119,462</u>	<u>4,303,580,623</u>

**Table 3**  
**Distribution of Riverboat Admissions Tax and Wagering Tax**  
**Fiscal Year 2004**  
**and Cumulative: FY 1996 through FY 2004**

	<b>Fiscal Year 2004</b>	<b>Cumulative Total Fiscal Years 1996-2004</b>
Riverboat Admissions Tax		
Distribution to State/Local Units*	\$110,459,506	\$797,848,032
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	\$463,972,934	\$758,650,492
Local Revenue Sharing **	\$33,000,000	\$66,000,000
Distribution to Lottery and Gaming Surplus Account	\$106,523,997	\$1,523,549,171
Distribution to Local Units	\$95,046,641	\$617,039,755
<b>Grand Total</b>	<b>\$809,003,077</b>	<b>\$3,763,087,449</b>

\* FY 2004 admissions tax distribution consists of \$ 31,050,241 distributed from the property tax replacement fund to accomplish the FY 2003 guaranteed distribution to the local units.

\*\* P.L 224-2003 required the \$ 33 million set aside for local revenue sharing for FY 2003 to be deposited in the state General Fund. In FY 2004 \$33 million was distributed to the local units in counties which do not have any riverboat casino.

**Table 4**  
**Distribution of Riverboat Admissions Tax to Local and State Units**  
**Fiscal Year 2004**  
**and Cumulative: FY 1996 through FY 2004**

	<b>Fiscal Year 2004*</b>	<b>Cumulative Total Fiscal Years 1996-2004</b>
Dearborn County	6,411,722	\$45,471,664
Dearborn County Convention and Visitor's Bureau	641,166	\$4,547,125
East Chicago	5,542,676	\$36,618,431
Evansville	1,912,111	\$17,063,756
Gary	5,341,467	\$47,902,657
Hammond	4,821,789	\$40,761,647
Harrison County	9,302,306	\$50,965,816
Harrison County Convention and Visitor's Bureau	465,111	\$2,548,268
Indiana Horse Racing Commission	23,933,040	\$172,862,653
Lake County	15,705,931	\$125,282,734
Lake County Convention and Visitor's Bureau	1,413,519	\$12,237,723
LaPorte County	3,524,646	\$23,646,770
LaPorte County Convention's and Visitor's Bureau	352,461	\$2,364,657
Lawrenceburg	6,411,722	\$45,471,664
Mental Health, Division of	3,681,947	\$26,594,902
Michigan City	3,524,646	\$23,646,770
North West Indiana Law Enforcement Training Center	157,060	\$290,436
Ohio County	2,413,451	\$21,510,510
Ohio County Convention and Visitor's Bureau	241,343	\$2,151,031
Rising Sun	2,413,451	\$21,510,510
State Fair Commission	5,522,975	\$39,892,751
Switzerland County	4,401,568	\$14,986,135
Switzerland County Convention & Visitor's Bureau	220,076	\$749,300
Vanderburgh County	1,912,111	\$17,063,756
Vanderburgh County Convention and Visitor's Bureau	191,209	\$1,706,361
<b>Grand Total</b>	<b>\$110,459,506</b>	<b>\$797,848,030</b>

\* The distributions include \$ 31,050,241 distributed from PTRF in Aug 2003 to meet the FY 2003 guaranteed level.  
FY 2004 supplemental distribution of \$ 46,152,813 made from PTRF in Aug 2004 is not included in this total.

**Table 5**  
**Distribution of Riverboat Wagering Tax to Local Units**  
**Fiscal Year 2004**  
**and Cumulative: FY 1996 through FY 2004**

	<b>Fiscal Year 2004</b>	<b>Cumulative Total Fiscal Years 1996-2004</b>
East Chicago	13,549,654	\$83,001,794
Evansville	4,760,340	\$42,130,603
Gary	12,269,626	\$96,305,937
Hammond	13,749,023	\$95,894,729
Harrison County	11,767,667	\$57,258,980
Lawrenceburg	17,686,963	\$112,298,904
Michigan City	9,556,783	\$58,127,004
Rising Sun	6,595,316	\$54,055,458
Switzerland County	5,111,269	\$17,966,346
<b>Grand Total</b>	<b>\$95,046,641</b>	<b>\$617,039,755</b>

\*This table represents the distribution of 25% of revenues generated by the Riverboat Wagering Tax. The first \$ 33 M is set aside for local revenue sharing and the remaining is deposited in the Property Tax Replacement Fund. An amount is transferred from the Property Tax Replacement Fund to the Build Indiana Fund to meet the cap of \$250 M for each fiscal year.